

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 24, Page 27, Section 137.095, Line 20, by
2 inserting after all of said section the following:

3 "137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's
4 deputies in all counties of this state including the city of St. Louis shall annually make a list of all
5 real and tangible personal property taxable in the assessor's city, county, town or district. Except as
6 otherwise provided in subsection 3 of this section and section 137.078, the assessor shall annually
7 assess all personal property at thirty-three and one-third percent of its true value in money as of
8 January first of each calendar year. The assessor shall annually assess all real property, including any
9 new construction and improvements to real property, and possessory interests in real property at the
10 percent of its true value in money set in subsection 5 of this section. The true value in money of any
11 possessory interest in real property in subclass (3), where such real property is on or lies within the
12 ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a
13 commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall
14 be the otherwise applicable true value in money of any such possessory interest in real property, less
15 the total dollar amount of costs paid by a party, other than the political subdivision, towards any new
16 construction or improvements on such real property completed after January 1, 2008, and which are
17 included in the above-mentioned possessory interest, regardless of the year in which such costs were
18 incurred or whether such costs were considered in any prior year. The assessor shall annually assess
19 all real property in the following manner: new assessed values shall be determined as of January
20 first of each odd-numbered year and shall be entered in the assessor's books; those same assessed
21 values shall apply in the following even-numbered year, except for new construction and property
22 improvements which shall be valued as though they had been completed as of January first of the
23 preceding odd-numbered year. The assessor may call at the office, place of doing business, or
24 residence of each person required by this chapter to list property, and require the person to make a
25 correct statement of all taxable tangible personal property owned by the person or under his or her
26 care, charge or management, taxable in the county. On or before January first of each
27 even-numbered year, the assessor shall prepare and submit a two-year assessment maintenance plan
28 to the county governing body and the state tax commission for their respective approval or
29 modification. The county governing body shall approve and forward such plan or its alternative to
30 the plan to the state tax commission by February first. If the county governing body fails to forward
31 the plan or its alternative to the plan to the state tax commission by February first, the assessor's plan
32 shall be considered approved by the county governing body. If the state tax commission fails to

Action Taken _____ Date _____

1 approve a plan and if the state tax commission and the assessor and the governing body of the county
2 involved are unable to resolve the differences, in order to receive state cost-share funds outlined in
3 section 137.750, the county or the assessor shall petition the administrative hearing commission, by
4 May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon
5 agreement of the parties, the matter may be stayed while the parties proceed with mediation or
6 arbitration upon terms agreed to by the parties. The final decision of the administrative hearing
7 commission shall be subject to judicial review in the circuit court of the county involved. In the
8 event a valuation of subclass (1) real property within any county with a charter form of government,
9 or within a city not within a county, is made by a computer, computer-assisted method or a computer
10 program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such
11 valuation, shall be on the assessor at any hearing or appeal. In any such county, unless the assessor
12 proves otherwise, there shall be a presumption that the assessment was made by a computer,
13 computer-assisted method or a computer program. Such evidence shall include, but shall not be
14 limited to, the following:

15 (1) The findings of the assessor based on an appraisal of the property by generally accepted
16 appraisal techniques; and

17 (2) The purchase prices from sales of at least three comparable properties and the address or
18 location thereof. As used in this subdivision, the word "comparable" means that:

19 (a) Such sale was closed at a date relevant to the property valuation; and

20 (b) Such properties are not more than one mile from the site of the disputed property, except
21 where no similar properties exist within one mile of the disputed property, the nearest comparable
22 property shall be used. Such property shall be within five hundred square feet in size of the disputed
23 property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant
24 characteristics.

25 2. Assessors in each county of this state and the city of St. Louis may send personal property
26 assessment forms through the mail.

27 3. The following items of personal property shall each constitute separate subclasses of
28 tangible personal property and shall be assessed and valued for the purposes of taxation at the
29 following percentages of their true value in money:

30 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one
31 percent;

32 (2) Livestock, twelve percent;

33 (3) Farm machinery, twelve percent;

34 (4) Motor vehicles which are eligible for registration as and are registered as historic motor
35 vehicles pursuant to section 301.131 and aircraft which are at least twenty-five years old and which
36 are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft
37 that are home built from a kit, five percent;

38 (5) Poultry, twelve percent; and

39 (6) Tools and equipment used for pollution control and tools and equipment used in retooling
40 for the purpose of introducing new product lines or used for making improvements to existing
41 products by any company which is located in a state enterprise zone and which is identified by any

1 standard industrial classification number cited in subdivision (6) of section 135.200, twenty-five
2 percent.

3 4. The person listing the property shall enter a true and correct statement of the property, in a
4 printed blank prepared for that purpose. The statement, after being filled out, shall be signed and
5 either affirmed or sworn to as provided in section 137.155. The list shall then be delivered to the
6 assessor.

7 5. All subclasses of real property, as such subclasses are established in section 4(b) of article
8 X of the Missouri Constitution and defined in section 137.016, shall be assessed at the following
9 percentages of true value:

10 (1) For real property in subclass (1), nineteen percent;

11 (2) For real property in subclass (2), twelve percent; and

12 (3) For real property in subclass (3), thirty-two percent.

13 6. Manufactured homes, as defined in section 700.010, which are actually used as dwelling
14 units shall be assessed at the same percentage of true value as residential real property for the
15 purpose of taxation. The percentage of assessment of true value for such manufactured homes shall
16 be the same as for residential real property. If the county collector cannot identify or find the
17 manufactured home when attempting to attach the manufactured home for payment of taxes owed by
18 the manufactured home owner, the county collector may request the county commission to have the
19 manufactured home removed from the tax books, and such request shall be granted within thirty days
20 after the request is made; however, the removal from the tax books does not remove the tax lien on
21 the manufactured home if it is later identified or found. For purposes of this section, a manufactured
22 home located in a manufactured home rental park, rental community or on real estate not owned by
23 the manufactured home owner shall be considered personal property. For purposes of this section, a
24 manufactured home located on real estate owned by the manufactured home owner may be
25 considered real property.

26 7. Each manufactured home assessed shall be considered a parcel for the purpose of
27 reimbursement pursuant to section 137.750, unless the manufactured home is real estate as defined in
28 subsection 7 of section 442.015 and assessed as a realty improvement to the existing real estate
29 parcel.

30 8. Any amount of tax due and owing based on the assessment of a manufactured home shall
31 be included on the personal property tax statement of the manufactured home owner unless the
32 manufactured home is real estate as defined in subsection 7 of section 442.015, in which case the
33 amount of tax due and owing on the assessment of the manufactured home as a realty improvement
34 to the existing real estate parcel shall be included on the real property tax statement of the real estate
35 owner.

36 9. The assessor of each county and each city not within a county shall use the trade-in value
37 published in the October issue of [the National Automobile Dealers' Association Official Used Car
38 Guide, or its successor publication, as the recommended] a single nationally recognized guide of
39 information for determining the true value of motor vehicles described in such publication. Such
40 publication shall be approved by the state tax commission in conjunction with the association
41 representing the majority of assessors of this state. The state tax commission shall also approve four

1 additional guides for determining the true value of motor vehicles. The assessor shall not use a
2 value that is greater than the average trade-in value in determining the true value of the motor vehicle
3 without performing a physical inspection of the motor vehicle. If the owner of the motor vehicle
4 presents evidence that any of the four other approved publications has a lower published trade-in
5 value that is applicable to the motor vehicle. In the absence of a listing for a particular motor vehicle
6 in such [publication] publications, the assessor shall use such information or publications which in
7 the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

8 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1) real
9 property by more than fifteen percent since the last assessment, excluding increases due to new
10 construction or improvements, the assessor shall conduct a physical inspection of such property.

11 11. If a physical inspection is required, pursuant to subsection 10 of this section, the assessor
12 shall notify the property owner of that fact in writing and shall provide the owner clear written notice
13 of the owner's rights relating to the physical inspection. If a physical inspection is required, the
14 property owner may request that an interior inspection be performed during the physical inspection.
15 The owner shall have no less than thirty days to notify the assessor of a request for an interior
16 physical inspection.

17 12. A physical inspection, as required by subsection 10 of this section, shall include, but not
18 be limited to, an on-site personal observation and review of all exterior portions of the land and any
19 buildings and improvements to which the inspector has or may reasonably and lawfully gain external
20 access, and shall include an observation and review of the interior of any buildings or improvements
21 on the property upon the timely request of the owner pursuant to subsection 11 of this section. Mere
22 observation of the property via a drive-by inspection or the like shall not be considered sufficient to
23 constitute a physical inspection as required by this section.

24 13. The provisions of subsections 11 and 12 of this section shall only apply in any county
25 with a charter form of government with more than one million inhabitants.

26 14. A county or city collector may accept credit cards as proper form of payment of
27 outstanding property tax or license due. No county or city collector may charge surcharge for
28 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,
29 processor, or issuer for its service. A county or city collector may accept payment by electronic
30 transfers of funds in payment of any tax or license and charge the person making such payment a fee
31 equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

32 15. Any county or city not within a county in this state may, by an affirmative vote of the
33 governing body of such county, opt out of the provisions of this section and sections 137.073,
34 138.060, and 138.100 as enacted by house bill no. 1150 of the ninety-first general assembly, second
35 regular session and section 137.073 as modified by house committee substitute for senate substitute
36 for senate committee substitute for senate bill no. 960, ninety-second general assembly, second
37 regular session, for the next year of the general reassessment, prior to January first of any year. No
38 county or city not within a county shall exercise this opt-out provision after implementing the
39 provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by house bill no.
40 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by
41 house committee substitute for senate substitute for senate committee substitute for senate bill no.

1 960, ninety-second general assembly, second regular session, in a year of general reassessment. For
2 the purposes of applying the provisions of this subsection, a political subdivision contained within
3 two or more counties where at least one of such counties has opted out and at least one of such
4 counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house
5 bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city
6 not within a county or a county that has opted out under the provisions of this subsection may choose
7 to implement the provisions of this section and sections 137.073, 138.060, and 138.100 as enacted by
8 house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073
9 as modified by house committee substitute for senate substitute for senate committee substitute for
10 senate bill no. 960, ninety-second general assembly, second regular session, for the next year of
11 general reassessment, by an affirmative vote of the governing body prior to December thirty-first of
12 any year.

13 16. The governing body of any city of the third classification with more than twenty-six
14 thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any
15 county that has exercised its authority to opt out under subsection 15 of this section may levy
16 separate and differing tax rates for real and personal property only if such city bills and collects its
17 own property taxes or satisfies the entire cost of the billing and collection of such separate and
18 differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.";
19 and

20
21 Further amend said bill by amending the title, enacting clause, and intersectional references
22 accordingly.
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